VOL. II.

HILO, HAWAII, HAWAIIAN

ANDS, TUESDAY, NOVEMBER 7/ 1905.

No. 2.

BY AUTHORITY. BY AUTHORITY

Warrants Lost.

The following Teachers Warrants have been lost: No. 1615 issued to Miss Marion De

Carmo. No. 1616 issued to Miss Winifred Martin.

No. 1617 issued to Miss C. Delima. Payment on the above has been stop-

E. A. IRISH, School Agent, Waiohino, Kau.

ATTORNEYS-AT-LAW.

Chas. M. LeBlond

ATTORNEY-AT-LAW Hawaiian, Japanese, and Chinese Interpreters and Notary Public in Office.

Office: SEVERANCE BUILDING, HILO, HAWAII after. Opposite Cour House,

Ridgway & Ridgway ATTORNEYS-AT-LAW Solicitors of Patents General Law Practice

CASTLE RIDGWAY THOS. C. RIDGWAY

HILO, HAWAII. Notary Public in Office. OFFICE: Tribune Building.

I. E. RAY

ATTORNEY - AT - LAW AND NOTARY PUBLIC

Waianuenue St.

Hilo, Hawai

J. L. Kaulukou

ATTORNEY-AT-LAW OFFICE IN TRIBUNE BUILDING HILO, HAWAII

REAL ESTATE, ETC.

F. S. LYMAN

AGENT FIRE, ACCIDENT AND MARINE INSURANCE

Waianuenue Street, - Hilo, Hawaii

Henry Deacon

AGENT FOR HAWAIIAN FERTILIZER CO. Limited

Collector of Rents for Waiakea Mill Co. General Collecting Solicited and Returns Promptly Made. Office with Theo. H. Davies & Co., Ltd. Waisnuenue and Bridge Sts. Hilo,

W. H. BEERS

INTERPRETER AND TRANSLATOR (English and Hawaiian) Commission and Business Agent. Will Act as Administrator, Guardian and Executor. Rents and Bills Collected... Office with I. E. Ray. Telephone 146

Akau's Restaurant.

To be opened Saturday, September 16. Opposite Fish Market. Short Orders a Specialty. Orders for Ice Cream and Cake attended to promptly will be responsible for any debts conand delivered to any part of City. Telephone No. 17.

KOTABLISHED 1858.

BISHOP & CO. Bankers.

HONOLULU - - OAHU, H. I.

Transact a General Banking and Hxchange business Commercial and Traveller's Letters of

Creditissued, available in all the principal cities of the world. Special attention given to the business entrusted to us by our friends of the other Islands, either as Deposits, Collections

Insurance or requests for Exchange.

FURNISHED ROOMS

BY DAY, WEEK OR MONTH. Neat and newly fitted. Centrally and pleasantly located on

PITMAN STREET

NEAR WAIANUENUE ST.

Facing on Court House and Hilo Hotel Parks. A quiet, pleasant retreat. Terms Reasonable.

C. F. BRADSHAW

Proprietor.

Notice to Tax Payers.

Tax payers are hereby notified that all ember 15th next ten per cent will be added to all income and property taxes. not be approved by supervisors. N. C. WILLFONG,

Assessor Third Taxation Division. Hilo, Hawaii, Oct. 20, 1905.

Notice.

business will be carried on in the same Supreme Court. name and place. All persons indebted their claims within thirty days there-

WING LEE.

Flower and Vegetable Seeds.

The Cox Seed Company of San Francisco have appointed the undersigned as their local agent. Orders for seeds, bulbs and plants solicited. Catalogues and prices furnished on request.

ROBERT INNES LILLIE,

For Sale or Rent Cheap!

The Paty dwelling at 11-miles, Olas, preme Court. with one to five acres of land. Luxuriant excellent place for dairy, poultry and small fruits.

A. G. CURTIS, Kurtistown, Hawaii,

Embroidery Lessons.

Classes in embroidery will be formed apon reasonable terms. Classes meet Mondays, Tuesdays and Thursdays. Orders will also be taken for embroidery and artistic needle work.

MRS. ELLA M. LOEBENSTEIN.

For Rent.

House on School Street, recently occupied by F. Souza, Apply to R. A. LYMAN or H. VICARS

To Shippers.

All treight sent to ships by our launches will be charged to shippers unless accompanied by a written order from the captains of vessels. R. A. LUCAS & CO. 3otf

Lost.

A reward will be given for the return of a gold cuff button bearing an Elk's TRIBUNE OFFICE.

Notice-Neither the Masters nor Agent of vessels of the "Matson Line" Agent. Hilo, April 16, 1901

A S. LeBaron Gurney

AUCTIONEER

COMMISSIONS PROMPTLY EXECUTED

FRONT STREET

ALL KINDS OF

RUBBER COODS GOODYEAR RUBBER CO.

R. H. PEASE, President. SAN FRANCISCO, CAL., U. S. A.

IT'S CHEAPEST AND THAT'S THE CLASS OF WORK

Honolulu, Nov. 6.-The Supreme Court has decided against the out-

taxes are due and payable. After Nov. side counties on the question of the income tax. Judge Parsons is reversed and appointments of county sheriffs need

> [The above decisions refer to the three test cases which have been before the Territorial Supreme Court on the construction of the County Act. The first case, known as the income tax case, was a mandamus

proceeding brought before Judge Hardy in the Fifth Circuit of Kausi to compel Tax Collector Holt to pay over to the several counties the income taxes of corporations whose principal sources of income are derived The business of the Hilo Butcher Shop, the county act all such income taxes are a Territorial perquisite for the that 2,000 persons have been killed and wounded, heretofore managed by Hop Ick Com- exclusive use of the county of Oahu. The County of Maui and Molo-

In the other cases, it is gathered from the above dispatch, that Judge to the Hilo Butcher Shop up to Novem- Parsons was reversed only in one case, namely, the quo warranto pro- to grant universal suffrage. ber 1st are requested to make prompt ceedings brought by Supervisor John T. Moir against Harry A. Knell, settlement, and all creditors must file questioning his authority to exercise the powers of a police officer by virtue of appointment of Sheriff Keolanui. On this question, Judge Parson's decision construed Section 110a of the County Act to give the right to the Sherifl to appoint police officers subject to the approval of the Board of Supervisors. Judge Parsons is reversed.

Attorney C. M. LeBlond receives a wireless message later in the afternoon from Judge Stanley, who argued the two Hawaii cases before the Supreme Court, as follows:

LEBLOND, Hilo:

Have won both cases before Supreme Court.

STANLEY.

This intimates that the first decision of Judge Parsons on the cele-brated Lyman mandamus case against Auditor Maguire was sustained This latter case was a decision upon a writ of mandamus sued out by Norman K. Lyman to compel Audior Maguire to pay Lyman's salary e Supervisors or the Sheriff had grandest yet witnessed. special phase of the question whe the right to appoint subordinates. ge Parsons decided in favor of the Sheriff and his decision has a tly been sustained by the Su-

The question that now arises in the mind of the average citizen and fruits and flowers, an ideal home, and an taxpayer is as to whom the set of police officers appointed by the Supervisors, shall look to be paid for the four months' services. Two sets of police officers have been doing duty in the County of Hawaii since July 1st, when the County Act went into effect. If Keolanui's appointees are the proper ones the others are not, but as has been suggested by one legal gentleman the County wil! have to pay for both.]

Supervisors Asked to Further Jail Construction.

Road Engineer Gere has received a communication from M. M. Jordau, by his attorney, stating that as the owner of the lease hold upon | C. Carter of Hilo is on the scene making an estimate of the cost. which it is proposed to build the new Hilo jail, he will release the same to the Territory for the sum of \$350.

This is a reduction of \$150 from the the original price and below the

sum allowed him by the appraisers. The letter is as follows: Dear Sir:-In reply to your verbal request of this date, as would be the least amount my principal, M. M. Jordau, would take for his leasehold interest and house at Piihonua, which includes part of the new jail site, I would answer that having in view an amicable settlement of the matter and not wishing to obstruct nor delay the building of the new jail in any manner whatsoever, my principal will take the sum of three hundred and fifty dollars in full of his rights in the premises and upon the payment of this sum he will surrender his lease etc., in

I would call your attention to the fact that the Commission appointed by your Department valued my Principal's interest at \$500.00. Yours truly,

(Signed) G. F. AFFONSO, Attorney in fact for M. M. Jordau.

Engineer Gere has turned the matter over to the Board of Supervisors asking that body to further the construction of the Jail, which has been delayed owing to the inability of the Superintendent of Public Works and the leaseholder being able to agree upon a proper figure for the surrender of the leasehold. C. E. Wright has expressed his willingness to purchase the building now situated on the premises for \$100. This leaves a balance of \$250 to be raised by popular subscription or by the County. It is claimed by the government officials that the entire amount of the appropriation has been exhausted in the payment of architect fees and the award of the contract. The Supervisors are now asked to make good the difference.

Registered at Volcano House.

Guests registered at the Volcano House for the week ending November 4th, are as follows: F. R. Conradt, Mrs. J. C. Mocine, George Desha, C. E. Wright, Dr. Holland, H. Vicars, John T. Moir, Wm. McKay, W. H. C. Campbell, Hilo: Mrs. David Rutherford, Oakland, Cal.; W. Silvir, Papaikou; H. G. Claxton, Honolulu; Mrs. G. W. Jankins, G. W. Jankins, Papaikou; Embert M. Brown, Honolulu; Wm. Grothers and wife, Paauhau; Mrs. H. F. Wichman, Honolulu; Reginald Fursey, Honokaa; Frank Hime, Kailua; Mrs. C. J. Hutchins, Mr. Waldron, A. A. Baymed, Honolulu; F. A. Burmingham, Mt. View; Wm. Alexander, San Francisco; F. J. Hare, Honolulu; H. H. James and wife, San Francisco; Miss Annie Morehead, Berkeley, Cal; OPPOSITE SPRECKELS' BUILDING Geo. M. Robertson, Pahala.

English Ambassador to Japan.

London, Eng., Nov. 3.-Sir Claude Macdonald has been appointed

first British Ambassador to Tokio.

[The above appointment is significant as placing Japan on an equality with the other world powers in the national family. The raising of the diplomatic representative from England from minister to the dignity of ambassador is a recognition of Japan's position among the nations. Heretofore the post has been that of envoy extraordinary and minister plenipotentiary.

Sir Claud M. Macdonald was the British Minister to Pekin, China during the boxer troubles. He gave shelter and protection to all European residents during the period of that siege. Subsequently he was transferred by the Home Office to Tokio, Japan.]

Ship Dirigo In Distress.

San Francisco, Cal., Nov. 2.-The American Ship Dirigo from Philadelphia to Honolulu has put in port at Montevideo with heated cargo.

Washington, D. C., Nov. 3.-The British Ambassador presented 43 FRONT ST., OF. SPRECKEL'S BLOCK Prince Louis of Battenberg to President Roosevelt yesterday.

Latest Sugar Quotations. San Francisco, Cal., Nov. 4.—96° Test Centrifugals, 3.50c; per ton, \$70.. 88° analysis beets, 8s. 3½d.; per ton, \$73-35.

Riot and Bloodshed Continue.

London, Eng., Nov. 2.- The situation in the Russian provinces is of the gravest character. Today the populace of Odessa is at the mercy of from plantations or other interests within the respective counties. Under an armed rabble of 50,000. The Jews offer resistance. It is reported

St. Petersburg, Russia, Nov. 3.—An imperial ukase has been issued pany, has been sold to Wing Lee. The kai joined in the suit brought before Judge Hardy and appealed to the organizing the Council of Ministers. Many political prisoners have been freed on demands of the mobs.

Vienna, Austria, Nov. 3 .- It is reported that the Emperor has decided

Rhode Island Warship Beats Record.

Rocklane, Me., Nov. 3.—In the trial trip of the battleship Rhode Island a new record of 19.33 knots an hour was made.

Renewed Activity at Kilauea Crater.

Word comes from the Volcano House of the renewed activity of the Kilauea crater. Dense smoke has been seen rolling up from Mukaweoweo, and yesterday morning a party consisting of Embert M. Brown, A. L. Williams and Mrs. H. G. Claxton made a special trip to the crater. Three cones were found to have formed in the bottom of the pit, two of which were throwing up continuous jets of live lava and ashes, while the third was emitting a steady stream of black smoke.

There is a lava flow from the crater nearest the Puna side, which is as Sheriff's Clerk for the month of July, basing his claim thereto upon an appointment by the Board of risors. This case raised only a three times before during the year says the present exhibition is the spreading over the floor of the pit. Mr. Brown who has seen the Kilauea

Kukaiau Mill Is Burned.

Friday morning between 3 and 4 o'clock fire was discovered by the night watchman in the engine room of Kukaiau Mill, and before he could summon help to assist him in extinguishing the flames the entire building was afire. Fortunately one of the boilers was under a small pressure of steam and the night watchman vigorously blew the mill whistle, summoning the laborers nearby, who after diligent efforts succeeded in saving the vacuum pans, which occupied another building adjacent.

The engine and boiler house was quickly consumed owing to the oil and grease saturating the timbers, but the machinery was found uninjured. The loss is estimated to be about \$5,000, fully covered by insurance. Preparations are being made for rebuilding and Contractor J.

Flatly Contradicts the Governor.

In answer to Governor Carter's statement to the Hilo Chamber of Commerce that the last legislature was at fault in not providing for corporation income taxes, Representative Chas. A. Rice writes an open letter to the Garden Island, which flatly contradicts the Governor. Lihue, Kanai, October 26, 1905

Editor Garden Island,

Sir: I have read the letter written by Governor G. R. Carter to the Hilo Chamber of Commerce, dated October 21st, in which he states that the members of the last legislature are entirely to blame for the trouble the outside counties find themselves in, regarding their just share of the corporation income taxes.

Governor Carter states that the outside members did not try to adjust the law so as to prevent any dispute about the share of the outside counties in the income taxes, and by their indifference practically agreed that Oahu County should have all income taxes.

I deem it my duty as a member of the last legislature to take issue on his statement of fact.

The outside members all wanted this matter adjusted so as to make all dispute as to where the taxes should go, impossible, and to that end introduced the following amendment to the income tax act and passed the same through the House, to-wit:

"Section 9. Where Tax Payable. The taxes on incomes imposed by this chapter shall be payable in the Taxation Division in which the person has his legal residence and in the case of a corporation in the Taxation Division where the property of the corporation or the major part thereof is located."

This amendment was passed through the House by the unanimous vote of all outside members and was opposed by the unanimous vote of all members from Oahu. This amendment was killed in the Senate by the interference of the

Treasurer and the Governor, who represented that such an amendment might invalidate the constitutionality of the income tax act, and thus defeat a good law which the Supreme Court had upheld in its former condition. Governor Carter stated at that time, before the Senate killed the am-

endment, that he would veto any bill containing this amendment. Governor Carter and Treasurer Campbell sent for me to the Executive Chamber to consult with them in regard to this amendment which I had introduced, after the amendment had passed in the House, on the

same day, and urged me to secure a reconsideration of the bill and have this amendment withdrawn, which I declined to do. After the Senate had acted and the time came for the appointment of the conference committee from the House to confer with the senate committee as to whether the House would yield this amendment, Treas-

urer Compbell, who had prepared the original bill, again came to me to induce us to drop the amendment. At that time I conferred with representatives from the outside islands regarding the matter, and stated to them what Treasurer Campbell had told me, "that in future he would try to have all the corporation income taxes collected in conformity with the spirit of the amendment, so as to give the counties their just shares" and acting upon this 'promise of the Treasurer, and the view of a leading member of the Judiciary committee that under the law, as it stood, the outside counties could get their share, anyway, we conceded to the administration's request and dropped

the amendment. Now, does the Governor mean to sa, that the outside members of the legislature raised no objection to an unjust appropriation of the income

tax by the Administration for the benefit of the County of Oahu? Hawaii, Maui and Kauai members of the House did all in their power to protect their constituents and secure for them their just share of the taxes and would have succeeded in the legislature but for the interference and lobbying of the Administration, and its fair, false promises.

> Yours very truly. CHAS. A. RICE, Representative from Kauai Sixth Representative District,